

Master in Branch: Finance and Accounting Sciences

Specialty: Accounting and Auditing

Summary of objectives and training pathways

The dynamic evolution of the economic landscape in Algeria, marked by its global openness and promotion of foreign investment and international transactions, has elevated the significance of accounting as a ubiquitous language of commerce and business communication among economic entities. To further enhance the uniformity and credibility of accounting information, Algeria has embraced the international accounting standards. Moreover, the vital role of auditing in validating the legitimacy and accuracy of disclosed accounting information and boosting the confidence of information users has augmented interest in the subject. It is in this context that the importance of pursuing a master's degree in accounting and auditing is manifested. This advanced level of education provides a comprehensive foundation in theoretical, practical, and organizational aspects of accounting and auditing, along with the acquisition of complementary knowledge in areas such as taxation, law, banking techniques, financial instruments, and the integration of informatics into accounting practices. Additionally, the program encompasses the study of quantitative methods, essential for effective control within the specialization.

Field	Branch	Speciality
Economics, Commerce and management Sciences	<i>Finance and Accounting Sciences</i>	<i>Accounting and auditing</i>

First Semester

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	Volume (hour)
Fundamental Unit	International accounting standards	06	2	1.5	1.5	--	135
	Accounting information system	06	2	1.5	1.5	--	135

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	Volume (hour)
	Fiscal and tax audit	06	2	1.5	1.5	--	135
Methodological unit	Deep financial accounting	5	2	1.5	1.5	--	112.5
	Entrepreneurship	4	1	1.5	--	--	90
Discovery unit	Financial accounting law	2	1	1.5	--	--	45
Transversale Unit	Foreign language	1	1	--	1.5	--	22.5

Second Semester 2

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	Volume (hour)
Fundamental Unit	International accounting standards	06	2	1.5	1.5	--	135
	Regulating the accounting profession in Algeria	06	2	1.5	1.5	--	135
	Aucounting and Financing audit	06	2	1.5	1.5	--	135
Methodological unit	Modern methods of management accounting	5	2	1.5	1.5	--	112.5
	Administrative editing and communication	4	1	1.5	--	--	90
Discovery unit	International accounting law	2	1	1.5	--	--	45
Transversale Unit]Foreign language	1	1	--	1.5	--	22.5

Third Semester

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	Volume (hour)
Fundamental Unit	Advanced financial analysis	06	2	1.5	1.5	--	135
	Accounting and auditing Workshop	06	2	1.5	1.5	--	135
	Deep enterprise accounting	06	2	1.5	1.5	--	135
Methodological unit	international auditing standards	5	2	1.5	1.5	--	112.5
	Methodology	4	1	1.5	--	--	90
Discovery unit	Anti-corruption finance law	2	1	1.5	--	--	45
Transversale Unit	Foreign language	1	1	--	1.5	--	22.5

Semester 4

Internship in a company sanctioned by a thesis and a defense.

	VHS	Coeff	Crédits
Personal Work	550	09	18
Internship in a company	100	04	06
Seminars	50	02	03
Other (Supervision)	50	02	03
Total Semester 4	750	17	30

Master's Title: Human Resources Management

Courses of 1st Semester

Content

International accounting standards

Presentation of Financial Statements
Inventories
Treasury Flow Schedule
Results of Accounting Policy Changes and Errors
Post-budget Events
Income Taxes
Property, premises and equipment
Lease Contracts - Finance
Employee benefits
Government subsidies
Effects of Changes in Currency Exchange Rates
Impairment of Assets
Provisions and Contingent Liabilities
Intangible Assets
Agriculture

Accounting information system

Basic concepts of information systems
The framework of the financial and accounting information system
Accounting and systems concepts
Tools for analyzing and designing an accounting information system
The computer and its relationship to the accounting information system

Fiscal and tax audit

The conceptual framework for the tax review process
The relationship of the tax audit with the rest of the other audits
Forms of tax audit according to Algerian legislation
A deep tax review of corporate accounting, theoretical presentation and applications
A deep investigation of the overall tax status of the taxpayer, theoretical presentation and applications
The rest of the other types of tax audits, theoretical presentation and applications

Deep financial accounting

employment real estate
Long-term contracts (construction contracts)
Operations carried out jointly or for the account of others
Transactions carried out in foreign currency
Closing accounts and preparing financial statements
Events after the closing date
The interim financial statements

Entrepreneurship

Idea generation and business model development
Market research and customer discovery
Financial management and planning: This could include instruction on how to create a financial plan, including creating financial projections, understanding financial statements, and raising capital.
Legal and regulatory requirements
Operations and supply chain management
Marketing and sales, Entrepreneurial mindset and leadership, Innovation and Technology

Financial accounting law

An introduction to establishing institutions
For compatibility between the founder and the project
Studying the feasibility of the project
Project management phases and processes

Foreign language

This course is designed to provide a compact overview of the English language, including scientific and economic terms, to enable students to effectively use the terminology in research and communication.

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Courses of 2nd Semester

Content

Management and tax audit of the enterprise

The International Accounting Standards Committee IASC and the International Accounting Standards Board IASB

Structure and organization of the International Accounting Standards Board (IASB)

Preparing and issuing international accounting standards IFRS/IAS

The scope of application of international accounting standards in the world

How and importance of applying international accounting standards in Algeria

The conceptual (conceptual) framework of the standards

The financial statements according to the standards

International accounting standards

Introducing the bodies supervising the regulation of accounting in Algeria

The National Council for Accountability

The national liquidator of accountant experts

The National room of Accounts Governors

The National Council of Certified Accountants

Regulating the accounting profession in Algeria

General concepts: The concept of auditing, historical development, the importance and objectives of auditing, types of auditing, auditing in Algeria

External audit standards: General standards, field work standards, report standards

Review methodology

The objectives of the auditor, the general course, the tools and methods used in the audit, Evidence of evidence in the audit, Types of evidence, means of obtaining evidence, factors affecting the authenticity of evidence

Review the budget elements: Verification of owned funds, verification of fixed assets, verification of inventories, verification of debts and liabilities, verification of owned funds, verification of outputs and burdens

Accounting and Financing audit

Generalities about management accounting
The evolution of management accounting
The modern environment for management accounting
Activity-Based Costing ABC
Activity-Based Management (ABM)
Direct variable costs

Modern methods of management accounting

Administrative editing channels
Communication techniques
Forms of communication in the institution
Communication applications in the organization
Communication within groups
Check communication in the institution
Communication strategy in the institution

Administrative editing and communication

Introduction to communication
The concept of communication
Communication objectives and functions
The main components of the communication process
Communication in administrative thought
Theoretical framework of communication
Forms of communication in the institution
Communication applications in the organization

International accounting law

Foreign language

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Master's Title: Human Resources Management

Courses of 3rd Semester

Content

Advanced financial analysis

Advanced financial analysis tools

Comparative financial analysis

Financial statements and their main elements

Budget analysis by financial indicators

Analyzing results accounts by financial indicators

Analyzing the schedule of private funds changes by means of financial indicators

Analysis for short-term lending purposes

Long-term analysis

Study and analyze the cash flow schedule

Analyzing the treasury cash flow table by means of financial indicators

Financial planning through operating leverage and its uses

Leverage and factors affecting the rate of return on equity

The most important financial failure prediction models

Comprehensive practical cases on financial analysis

Accounting and auditing Workshop

Generalized case studies are applied to various institutions, tailored to their specific nature of operations. These cases typically encompass the formation of the company, various financing operations, procurement, inventory management, production, sales, provision and receipt of services, payment and collection (immediate and deferred), compensation, taxation, and other transactions. Additionally, the case studies examine the utilization of accounting information in the management process and the interplay between the accounting function and other functions within the institution.

Furthermore, as part of their personal business, students are tasked with gathering accounting data from a designated institution, processing it, and comparing their results to those of the institution. This enables the students to gain practical experience in the application of accounting concepts and procedures.

Deep enterprise accounting

Accounting for mergers and acquisitions

Accounting for international companies

Accounting for financial instruments

Alternatives to accounting options

International auditing standards

Generalities about international auditing;

The international environment for auditing;

International Auditing Schools;

The International Auditing and Assurance Standards Committee (IAASC);

The International Auditing and Assurance Standards Board (IAASB);

Issuing and approving international auditing standards;

Presentation of the content of international standards and their basic concepts;

Arab countries' experiences with international auditing standards;

The convergence of Algerian legislation in the field of auditing with international auditing standards.

Methodology

Research problem and hypothesis

Questionnaire: definition, types of questionnaire questions

Interview: definition, types of interviews

Investigations: definition of investigations, their characteristics, pros and cons of investigations, limits of investigations.

Sample selection procedure: sample types, sample type determination, sample size determination.

Data collection

Foreign Language

This course is designed to provide a compact overview of the English language, including scientific and economic terms, to enable students to effectively use the terminology in research and communication.